

## **Property Tax - Opinion - Appeal Notification**

**From:** Hyman, Dale [IDR]

**Sent:** Tuesday, July 10, 2007 9:30 AM

**To:** IA-County-Assessors

**Subject:** Appeal Notification

### **Assessors:**

Because of the recent changes I thought a reminder on tax district notification requirements would be helpful.

A copy of the written notice of appeal and petition to all affected taxing districts as shown on the last available tax list is required on appeals to the Property Assessment Appeal Board in all cases where a change in assessed valuation of one hundred thousand dollars or more is petitioned for, Code of Iowa 441.37A.

Additionally school districts need to be notified on board of review protest and appeals to district court or the property assessment appeal board on properties assessed for \$5,000,000 or more:

**441.38A NOTICE TO SCHOOL DISTRICT** In addition to any other requirement for providing of notice, if a property owner or aggrieved taxpayer files a protest against the assessment of property valued at five million dollars or more or files an appeal to the property assessment appeal board or the district court with regard to such property, the assessor shall provide notice to the school district in which such property is located within ten days of the filing of the protest or the appeal, as applicable.

It is apparent that taxing bodies are concerned about the impact of appeals on their budgeting process and have sought these changes from the legislature. While compliance is required complaints of lack of notification would come from the local taxing districts. It would be good not to hear any of those complaints.

Regards,

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